



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)  
FISCAL YEAR 2013  
YEAREND  
GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER  
CONTROLLER OPERATIONS DIVISION**

**REVISED SEPTEMBER 5, 2013**

## **I. PURPOSE AND APPLICATION**

The Office of the Chief Financial Officer and the Office of Inspector General have established **October 27, 2013**, as the date for submission of final, unaudited Fiscal Year (FY) 2013 USDA Financial Statements, which results in compressed periods for the production and review of these financial reports.

This document provides the specific requirements for recording transactions in FMMI as of September 30, 2013. In general, FMMI affords the opportunity to process actual transactions until 3 p.m. Central Daylight Time (CDT) on September 30, 2013, thereby reducing the need for accruals. It is the Department's intention to significantly reduce the number of accruals posted at yearend.

To facilitate reduction of accruals, be advised that Period 12 will close at 3 p.m. CDT on September 30, 2013.

Compliance with these requirements will ensure that final financial reports are complete and valid with supporting documentary evidence as prescribed by fiscal law.

## **II. NON-PAYROLL FEEDER SYSTEMS**

Feeder systems will continue to run without interruption. In accordance with normal interface schedules, Telephone and Utility Vendors (TELE and UTVN), relocation and local Travel (TRVL), and Government Transportation (GVTS) system documents entered and accepted into the feeder by September 29, 2013, will be recorded in FY 2013, fiscal period 12. Integrated Acquisition System (IAS), GovTrip, and SmartPay documents accepted into the system by 3 p.m. CDT on September 30, 2013, will be recorded in FY 2013, fiscal period 12. Lockbox and candidate system (CREEMS, VADR, etc.) documents entered and accepted by 3 p.m. CDT on September 30, 2013, will be recorded in FY 2013, fiscal period 12.

The following is a list of specific year-end processing guidance as applicable:

- TELE and UTVN
  - When the period of service shown on the invoice ends September 30, 2013, or earlier, FY 2013 will be charged. TELE/UTVN will develop accrual estimates which will cover complete unbilled services through September 30, 2013.
- TRVL/GovTrip/GVTS
  - Local, Temporary Duty (TDY), and Government transportation expenses are chargeable to the fiscal year in which they are actually incurred.
  - Relocation related expenses are chargeable to the year the relocation travel authorization was created.
- Intragovernmental Payments and Collections (IPAC)
  - Includes processing of both inbound and outbound IPAC transactions. Inbound IPAC transactions are those payments and collections that are

downloaded from Treasury originating from non-FMMI USDA agencies and other Government agencies. Outbound IPAC transactions are those payments and collections entered through FMMI as sales orders (AR) and/or forecast revenues. Year-end cutoff dates for processing IPAC transactions are as follows:

- Outbound IPAC – 4 p.m. CDT on September 23, 2013
- Inbound IPAC – 3 p.m. CDT on September 30, 2013

- INTR

- Intragovernmental payments and collections between USDA agencies are referred to by the acronym INTR. All sales orders (AR, i.e., accounts receivable) for FMMI agencies must have a purchase order for the item to clear and be processed timely. Year-end cutoff for processing INTR is 4 p.m. on September 26, 2013.

- SMARTPAY2

- Guidance is provided by OPPM and can be found at <http://www.dm.usda.gov/procurement/ccsc/index.htm>.

**NOTE:** Period-end estimates will be required for activity that will not be fully processed by 3 p.m. on September 30, 2013. However, agencies should take all steps necessary to ensure estimates are reduced, if not eliminated, prior to 3 p.m. CDT on September 30, 2013.

### **III. PAYROLL**

Payroll accruals are created in accordance with OPM's schedule. FY13 accruals will be based on PP16.

### **IV. DIRECT ENTRY**

All transactions that are entered directly and accepted into FMMI prior to 3 p.m. CDT on September 30, 2013, will be included in FY 2013 reports. Transactions entered after September 24, 2013, and before 3 p.m. CDT on September 30, 2013, will be disbursed in FY 2014.

### **V. CORRECTIONS TO UNPROCESSED TRANSACTIONS**

Unprocessed FMMI transactions, including rejects, can appear in three document categories:

- Parked
- Batch Data Communication (BDC)
- Interface Documents (IDOC)

It is imperative that responsible entities correct unprocessed transactions continually throughout the fiscal year. All corrections to unprocessed transactions must be completed prior to 3 p.m. CDT on September 30, 2013, for inclusion in FY 2013 reports. It is

important to note that corrections processed after September 24, 2013, and before 3 p.m. CDT on September 30, 2013, will be recorded in FY 2013 but will not disburse in FY 2013.

**NOTE:** For additional information regarding parked documents, FMMI provides an Online Help Procedure (OLHP) entitled Display Parked Documents. Feeder system reports related to BDCs and IDOCs are available from the agencies' Administrative Payments points of contact as appropriate. Agencies can call the COD Contact Center at 877-243-3072 or 504-426-5695 for further information.

## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
9/16/2013	ITRS loaded as of 09/15/2013	
9/20/2013	Run settlement and then overhead process	
9/20/2013	Conversion of ABCO receivables on canceling year TAS	
09/21/2013-09/22/2013	Process payroll accruals at 60% of PP 16	
9/22/2013	Run settlement for Forest Service after the payroll runs	
9/23/2013	The last IPAC Outbound Payment run will be at 4 p.m. CDT	This means that this is the last time AR Invoices will be picked up in an attempt to make an IPAC collection. No automated payment runs will be made after this time in an attempt to collect funds for any uncleared AR invoices. These include bills input after 4 p.m. CDT on September 23 <sup>rd</sup> and any that have rejected on the last payment run. Any uncleared AR Federal invoices as of 4 p.m. CDT on September 23 <sup>rd</sup> will remain uncollected at yearend.
9/24/2013	Clear all unprocessed documents (parked documents, BDCS, IDOCs)	
9/26/2013	Last FMFI disbursement job (runs at approximately 1:30 a.m. CDT)	Last day for Treasury payment files.
9/26/2013	Last day to run Federal resource related billing for USDA and Non-USDA bills	RONA and INTR
9/26/2013	Run Final INTR job at 4 p.m. CDT	Agency must stop processing Accounts Receivable invoices.
9/26/2013	Run FSDW interface at 9 p.m. CDT followed by CSRS	
9/26/2013	No new accounts receivable or payable entries should be made for activity between USDA agencies. All agencies except those who are trading partners with CCC or the Capital Transfer for Credit Agency will be closed to ITRS by COB October 4 <sup>th</sup> .	

## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
9/27/2013	Load ITRS as of September 26 <sup>th</sup> and begin ITRS adjustments.	
9/27/2013	Last day to process lockbox activities, except for Forest Service	
9/28/2013	Lockbox job runs at 2 a.m. CDT; begin clearing rejects.	
9/28/2013	Last day to run overhead process	
09/28/2013 or 9/29/2013	Run PP 18 file for payroll	Payroll disbursement for paper checks will be accelerated for PP 18. The actual payment date will be September 30 <sup>th</sup> . EFT payments will be Monday, September 30 <sup>th</sup> as usual.
09/28/2013 or 9/29/2013	Run Forest Service CA settlement after Payroll process	
9/29/2013	Continue clearing lockbox rejects	
9/29/2013	Last day to process candidate system activities	
9/29/2013	Run settlement, overhead, RRB for TOWA, FOWA, ROWE, and ROWA	Agency runs settlement once Production Control provides Payroll settlement report. Internally the agency will hand off to other organization to run OH and RRB.
9/29/2013	After final jobs run on September 29 <sup>th</sup> , begin to stack jobs for Fiscal Year 2014 business for all feeder systems other than IAS, GovTrip, and Smart Pay.	The feeder jobs run at 6 p.m. CDT
9/30/2013	Run ABCO Interface by 8 a.m. CDT	
9/30/2013	Last day to process inbound IPAC, no later than 3 p.m. CDT	
9/30/2013	Continue clearing lockbox rejects	
9/30/2013	Close IAS, GovTrip, and Smart Pay Channels at 2 p.m. CDT	
9/30/2013	Process Forest Service candidate system (Incident Business, Point of Sale, and Lockbox)	These files will be run as soon as they are received. The hold status will be removed.

## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
9/30/2013	Close Period 12 , Fiscal Year 2013 to user community at 3 p.m. CDT	The jobs to close out commitments and unliquidated obligations will take approximately 3 hours based upon historical data. Forest Service has been converted since last fiscal yearend.
9/30/2013	Close commitments for all budget years; close unliquidated obligations for canceling years	Jobs will begin running at 3 p.m. CDT
9/30/2013	Open period 13; close all cash accounts at 3p.m. CDT	
9/30/2013	Start BI load at 7:30 p.m. CDT	
10/1/2013	Period 12 <b>CLOSED FOR ALL TRANSACTIONS</b>	
10/1/2013	BI Data available as of period ending September 30 <sup>th</sup> .	
10/1/2013	FRB continues to analyze trial balances to ensure variances are mitigated, especially canceled years or last minute issues.	
10/1/2013	Close forecast of revenue for canceling budget fiscal years	
10/1/2013	Run close for cash balances related to 6-digit receipt accounts	
10/1/2013	Begin to write down sales orders	Only for agencies who have entered all adjustments/accruals and where ITRS has been reconciled. Some agencies may do this manually, some through the sales order process, and others through the annual close process. This process will continue with agencies as they complete adjustments/accruals and have reconciled ITRS. This process will continue until October 4 <sup>th</sup> for all agencies except those who are trading partners with CCC or the Capital Transfer for Credit Agency. (Some of the agencies that are partners with CCC and/or the Capital Transfer for Credit Agency are AMS, FAS, NRCS, FNS, RD and GIPSA.)

## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
10/1/2013	Begin to run process to close anticipated accounts	Only for agencies who have entered all adjustments/accruals and where ITRS has been reconciled. Some agencies may do this manually, some through the sales order process, and others through the annual close process. This process will continue with agencies as they complete adjustments/accruals and have reconciled ITRS. This process will continue until October 4 <sup>th</sup> for all agencies except those who are trading partners with CCC or the Capital Transfer for Credit Agency.
10/1/2013-10/3/2013	Asset Reconciliation Branch submits final 224s including supplementals for exceeding Treasury's threshold	
	Can enter USDA adjustments to bring ITRS in balance. Do not create new accruals (receivables or payables) for activity between USDA agencies.	<b>Exception:</b> Agencies may still enter new accruals for activity with CCC or the Capital Transfer for Credit Agency.
	Enter Non-USDA accruals/adjustments	
	If necessary, Production control will assist agencies with budget documents posting to period 13 due to back-dated warrants processed by Treasury, etc. SAP does not allow budget documents to be directly entered in period 13.	
10/2/2013	Run FSDW interface at 9 p.m. CDT followed by CSRS	This job will start on the night of October 1 <sup>st</sup> . Expect to receive results on October 2 <sup>nd</sup> .
10/2/2013	Load ITRS as of September 30 <sup>th</sup> and continue ITRS adjustments	
10/4/2013	Open period 01, Fiscal Year 2014.	Beginning of business on October 4 <sup>th</sup> .



## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
<b>10/4/2013</b>	Three functional Change Requests (CR) for GTAS readiness must be migrated to the production environment before allowing processing through the system	
<b>10/4/2013</b>	CR to modify FSDW extract logic to accommodate 3-position trading partner for CSGI load	
<b>10/4/2013</b>	Close ITRS for all agencies except where trading partner is CCC or the Capital Transfer for Credit Agency	
<b>10/4/2013 - 10/5/2013</b>	Asset Reconciliation Branch completes the process of creating the cash reconciliation worksheets	This will include the 860 process to break out the balances for shared Treasury Symbols.
<b>10/6/2013</b>	Begin entering cash adjustments	This task applies to COD, Forest Service, and FSA. For those agencies serviced by FRB, if agency personnel are available, they can begin approving the cash adjustments.
<b>10/7/2013</b>	Process first disbursements of FY14	
<b>10/7/2013</b>	Channels for feeder systems are opened to process new business.	
<b>10/7/2013</b>	Continue entering and approving cash adjustments	If issues are encountered with the account assignment provided by the agency or GL configuration and it can not be resolved by October 6 <sup>th</sup> , it will need to be addressed on Monday, October 7 <sup>th</sup> when appropriate personnel are available.
<b>10/7/2013</b>	Begin closing canceling year for those agencies that completed cash adjustments	
<b>no later than 10/7/2013</b>	Finalize write down of sales orders for all agencies except those who are trading with CCC or the Capital Transfer for Credit Agency	

## FMFI - 2013 Yearend Timeline

Date	Task Description	Note
<b>10/7/2013</b>	Update FSDW to run FACTS job and Financial Statements	This job will run the night of October 7 <sup>th</sup> .
<b>10/8/2013</b>	Run test files through FACTS II to determine if there are rejects awaiting the final Master Appropriation File (MAF) to be produced by Treasury on October 9 <sup>th</sup>	
<b>10/8/2013</b>	Close ITRS for those agencies that have CCC or the Capital Transfer for Credit Agency as a trading partner	
<b>10/9/2013</b>	Finalize process to write down sales orders for those agencies with CCC or the Capital Transfer for Credit Agency as a trading partner. Followed by the final run to close anticipated accounts for all agencies with CCC or the Capital Transfer for Credit Agency as a trading partner.	
<b>10/9/2013</b>	Final MAF is produced (7th workday). ARB must provide any changes to the cash adjustment based upon final GWA Account Statement.	
<b>10/10/2013</b>	ARB will complete final cash adjustment spreadsheets	ARB expects to have the final cash adjustments spreadsheet ready after noon on October 10 <sup>th</sup> . COD, FS, and FSA can begin entering final cash adjustments.
<b>10/10/2013-10/12/2013</b>	Process final cash adjustments due to updated Account Statement. If no changes, begin finalizing and getting agency approval for submission of files.	If there are changes, continue to process cash adjustment and begin finalizing financial reports and getting agency approval for submission of files on October 10 <sup>th</sup> , 11 <sup>th</sup> , and/or 12 <sup>th</sup> .
<b>No later than 10/12/2013</b>	Close periods 13 and 14 for all transactions	